

ID: CCA-730143-09

Number: **200947054**

Office:

Release Date: 11/20/2009

UILC: 701.01-00

From:

Sent: Thursday, July 30, 2009 2:39 PM

To:

Cc:

Subject: Partnership/DE question

Hey

You would be correct in concluding that _____ is not a partnership. Based on the fact that _____ is a DE for federal tax purposes, it follows that Section 1.701-2 will not apply and no request for the application of that statute is necessary.

Let me know if you have any other questions.